

IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF VIRGINIA
CHARLOTTESVILLE DIVISION

AUG 23 2007

JOHN F. CORCORAN, CLERK
BY: *[Signature]*
DEPUTY CLERK

UNITED STATES OF AMERICA,) CASE NO. 3:07M00011

Plaintiff)

v.) ORDER

THOMAS T. SCAMBOS, JR.,) By: B. Waugh Crigler
U. S. Magistrate Judge

Defendant)

Before the court is the United States' Petition to Enforce Internal Revenue Service ("IRS") Summons and response filed by Thomas T. Scambos, Jr. ("Scambos") which the court treats as a motion to quash. In consequence of a hearing on August 23, 2007 in which the respondent was afforded an opportunity to show cause why he should not be compelled to comply with the Summons, and the court finding that the government has established a *prima facie* case for enforcement of the summons pursuant to the factors of *United States v. Powell*, 379 U.S. 48, 57-58 (1964) which Scambos failed to rebut, it is

ORDERED

as follows:

1) The Petition to Enforce hereby is GRANTED and Scambos' motion to quash hereby is DENIED;

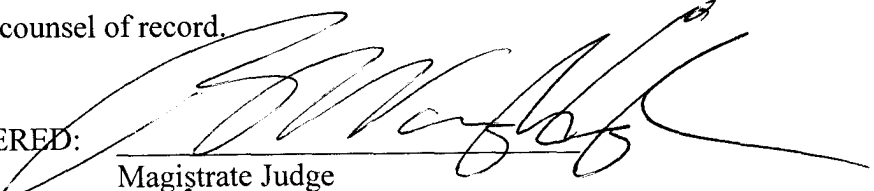
2) Thomas T. Scambos, Jr. hereby is DIRECTED to comply fully with the summons as issued by Internal Revenue Services on April 26, 2007.

3) Scambos hereby is DIRECTED to appear on the 4th day of September, 2007, at 10:00 a.m. in the offices of the IRS at 401 East Market Street (Enterprise Building), Charlottesville, Virginia, where he MUST PRODUCE all records required by the summons issued by Internal Revenue Services on April 26, 2007, and GIVE TESTIMONY before Revenue Agent Gayle Hunter as summonsed.

RESPONDENT IS WARNED THAT HIS FAILURE TO APPEAR AND COMPLY WITH THE SUMMONS TO PROVIDE BOTH RECORDS AND TESTIMONY AS DIRECTED BY THIS COURT WILL BE TREATED AS CONTEMPT OF COURT AND MAY LEAD TO THE IMPOSITION OF CIVIL PENALTIES, HIS ARREST AND DETENTION UNTIL HE COMPLIES OR IS PURGED OF CONTEMPT.

The Clerk of the Court is hereby directed to send a certified copy of this Order to Thomas T. Scambos, Jr.; and to all counsel of record.

ENTERED:


Magistrate Judge

August 23, 2007
Date